DECLARATION AND POWER OF ATTORNEY

As a below-named inventor, I hereby declare that:

My residence, post office address, and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

AUDIO SIGNAL PROCESSING DEVICE, INTERFACE CIRCUIT DEVICE FOR ANGULAR VELOCITY SENSOR AND SIGNAL PROCESSING

the specification of (check one)	`which			
	_X is attache	ed hereto.		
	was filed	on		as
	Application Seria	l No		
	and was amended	l on		
			(if applicable)	
•		understand the contents of the a mendment referred to above.	above-identified s	pecification,
		tion of which I am aware which i e 37, Code of Federal Regulation		
application(s) for p	patent or inventor's cert ent or inventor's certifica	nder Title 35, United States Cod tificate listed below and have also ate having a filing date before tha	identified below	any foreign
Prior Foreign App	lication(s)		Priorit	y Claimed
Number	Country	Filing Date	Yes	No
P2000-224162	Japan	July 25, 2000	_X	

Declaration and Power of Attorney

Application Serial No.

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I hereby claim the benefit under Title 35, United States Code, Section 120 of any United States Application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, Section 112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, Section 1.56(a) which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

Status

And I hereby appoint Jay H. Maioli, Reg. No. 27,21	13; Donald S. Dowden, Reg. No. 20,701; William E.
Pelton, Reg. No. 25,702; Peter J. Phillips, Reg. No. 2	
Kavrukov, Reg. No. 25,161; Christopher C. Dunha	
25,385; John P. White, Reg. No. 28,678; and Robert	D. Katz, Reg. No. 30,141; and each and all of them,
all c/o Cooper & Dunham, 1185 Avenue of the American	icas, New York, NY 10036 (Tel. (212) 278-0400), my
attorneys, each with full power of substitution and rev	vocation, to receive the patent, to transact all business
in the Patent and Trademark Office connected therew	vith and to file any International Applications which
are based thereon under the provisions of the Patent	t Cooperation Treaty.

Filing Date

Please address all communications, and direct all telephone calls, regarding this application to

JAY H. MAIOLI Cooper & Dunham LLP 1185 Avenue of the Americas New York, New York 10036 Tel. (212) 278-0400 Reg. No. 27,213

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of sole or First joint inventor <u>Yuji Yamada</u>	
Inventor's signature	
Citizenship <u>Iapanese</u>	Date of Signature
ResidenceTokyo , Japan	
Post Office Address _c/o Sony Corporation, 7-35	Kitashinagawa, 6-chome
Shinagawa-ku, Tokyo 1	41. JAPAN

S01P1122US00 **7217/64962**

Second joint inventor Hirofumi Kurisu				
Inventor's signature				
Citizenship Lapanese Date of Signature				
Residence Kanagawa, Japan				
Post Office Addressc/o Sony Corporation, 7-35 Kitashinagawa, 6-chome				
Shinagawa-ku, Tokyo 141, JAPAN				